## IN THE UNTIED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA NORTHEASTERN DIVISION

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CHESTER and REBECCA BROWDER, and HORACE R. and HARRIETTE A. GLOVER, on behalf of themselves and all others similarly situated,  Plaintiffs,	ENTERED JUL 1 1 2001
v.	) CIVIL ACTION NO. CV-00-JEQ-0644-NE
H & R BLOCK, INC., H & R BLOCK GROUP, INC., and H & R BLOCK TAX SERVICES, INC.,	
Defendants	)

## MEMORANDUM OPINION

This matter is before the court on the defendants' motion to compel arbitration and supplement thereto. (Doc. 12 & 19). On June 13, 2001, the magistrate judge assigned this matter entered a Report and Recommendation that the motion to compel and the supplement be denied. (Doc. 27). None of the parties have filed any objections to the Report and Recommendation.

The court has considered the entire file in this action together with the Report and Recommendation and has reached an independent conclusion that the Report and Recommendation is due to be adopted and approved. The court hereby adopts and approves the findings and recommendation of the magistrate judge as the findings and conclusions of the court. In accord with the recommendation, the motion to compel and the supplement are due to be denied. An appropriate order will be entered.

**DONE**, this day of July, 2001.

U. W. CLEMON

Chief United States District Judge